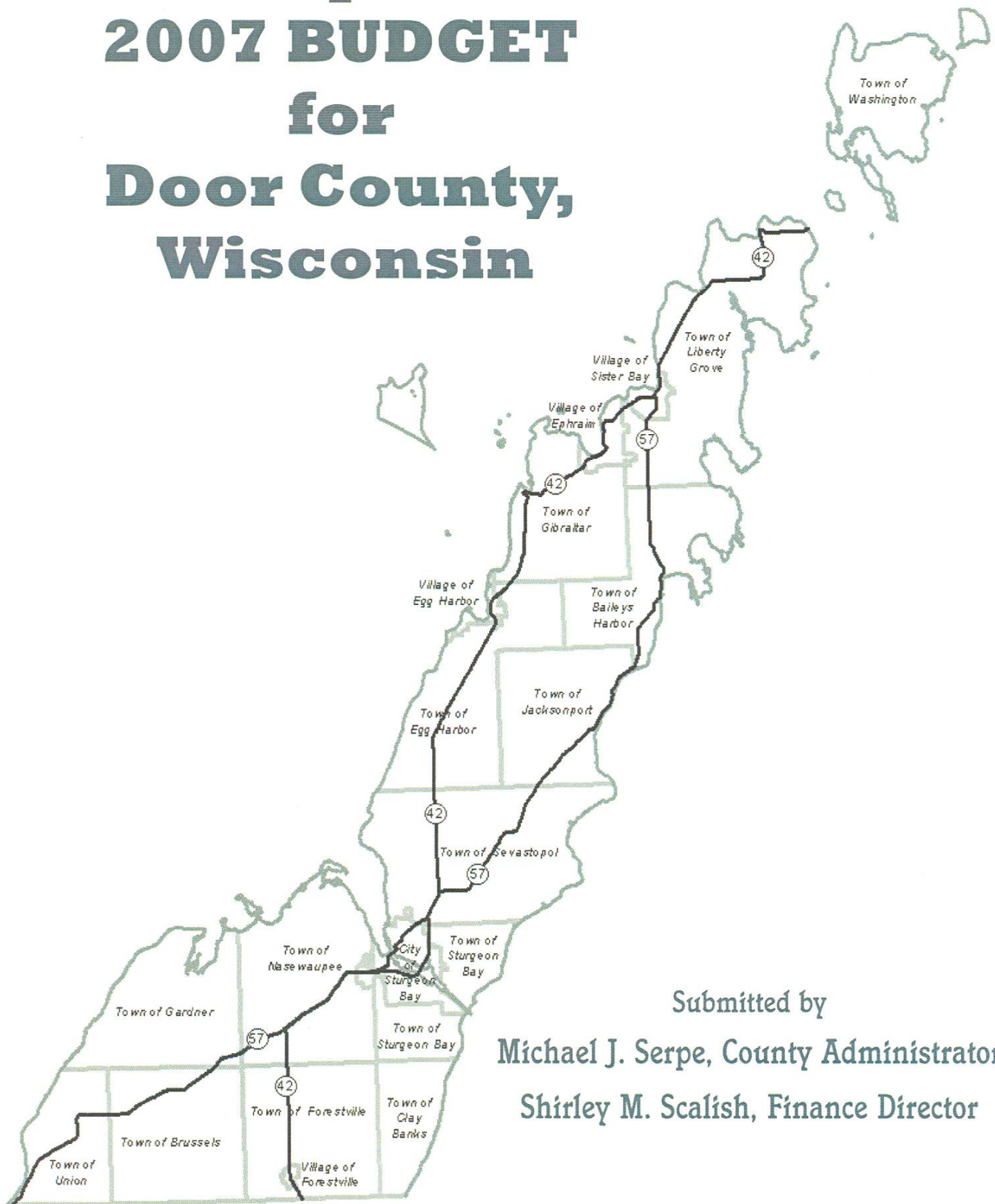


Adopted 2007 BUDGET for Door County, Wisconsin



Submitted by
Michael J. Serpe, County Administrator
Shirley M. Scalish, Finance Director



COUNTY OF DOOR

County Government Center
421 Nebraska Street • Sturgeon Bay, WI 54253

Michael J. Serpe
County Administrator
(920) 746-2303

November 6, 2006

Ladies and Gentlemen of the County Board and citizens of Door County:

I am honored and humbled to present to you the County's adopted budget for Fiscal Year 2007. I am not sure that I could be more proud of the effort given by our budget team. Without exception, all of the members of the finance department as well as our department heads and their staffs worked very hard to prepare this year's budget. I want to thank them for all of their efforts.

The preparation and approval of the annual county budget is one of the most critical functions of county government. It represents not only the numerical values that are important to all of us but perhaps most importantly, it represents our commitment to the people of Door County for next year and for many years to come. It is our collective investment strategy for the future.

This budget is all about getting the job done, and wisely using the tools at our disposal in order to so. The 2007 budget is a "cost to continue budget". That is to say, a budget that assumes no new initiatives or building projects. The bottom line of this budget reflects the pressure that market forces bring to bear on an annual basis. Would that personnel associated costs and the amount we pay for utilities and fuel never increase. The bottom line of the proposed budget will result in a **decrease of \$30.51** on the average home in Door County.

I believe that the annual budget must provide an indication to the taxpayers as to "where the County is going" in future years. Vision – the ability to assess where we are, project our needs and develop innovative, cost-effective means to fulfill them. Vision requires today to be the starting line, the zero point. People of vision do not look back, they build on today for a better tomorrow. People of vision believe that not taking risks may be taking the biggest risk of all.

This budget does not penalize our team of employees; it adds the minimum number of positions to accommodate our needs. This budget does not reduce our services, the very services many of you have agonized over in previous budget deliberations. This budget places the general fund at its highest level in many years and funds all of our reserves.

This budget accomplishes all of that, and more, with a 2.29% levy increase.

Even in tight budget times, the maintenance of the county's roads and facilities, its infrastructure must be a priority. The business community (general commerce, agriculture and tourism), our

fellow local units of government and public safety demand that our county trunk highway system be maintained in a timely manner. We cannot neglect the infrastructure needs of Door County.

The budget is a remarkable accomplishment especially in the face of more reductions of state and federal revenue. Inadequate funding from the state for mandated services at the county level increases the reliance on the local levy to pay for service delivery. The erosion of funding every year places a huge burden not just on the departments charged with increasing their level of service delivery, but on the vulnerable citizens who need those services.

The developmentally disabled and mentally ill suffer from a flat-lined Community Aids and Community Integration Program rate which has remained frozen since 1994. The waiting list of senior citizens for the Community Options Program continues to grow. The responsibility of caring for the needs of an aging population continues to grow.

We will continue to address these issues with our state and federal legislators lobbying for a fair share of the state and federal pie.

We cannot allow the most vulnerable among our people to slip through the cracks created by under funded mandates. We must continue to deliver much needed services in the face of reduced state and federal money.

This budget comes to you with my strongest endorsement. It maintains and improves the services our citizens are used to in spite of tremendous fiscal constraints. It is responsible and comes with a vision of a bright future for Door County. This is a great place in which to live and we must do our part to ensure that we leave it in at least the same condition as we found it...no we need to leave a better place for our children to live in.

Franklin D. Roosevelt gave a speech in Philadelphia more than seventy years ago. His words ring true to the challenges facing us in Door County, and Wisconsin, today. I quote:

"It is a sobering thing, my friends, to be a servant of this great cause. We try in our daily work to remember that the cause belongs not to us, but to the people. The standard is not in the hands of you and me alone. It is carried by America. We seek daily to profit from experience, to learn to do better as our task proceeds.

Governments can err, Presidents do make mistakes, but the immortal Dante tells us that divine justice weighs the sins of the cold-blooded and the sins of the warm-hearted in different scales.

Better the occasional faults of a Government that lives in a spirit of charity than the consistent omissions of a Government frozen in the ice of its own indifference."

As always, you have my pledge of full cooperation from all of us in the administration during your upcoming budget deliberations.

Thank you.

2007 Adopted “Cost to Continue” Budget Financial Summary

Submitted by Shirley M. Scalish, Finance Director

Door County faces many challenges and opportunities with this budget. County staff feels that this budget meets the challenge of maintaining the capacity to meet the needs of the citizens.

Tax Rates

The tax levy cap for 2007, 2% or the percentage increase in net new construction, is 2.293%. This budget meets current state-imposed tax levy rate limits. The adopted tax rate of \$3.096522 is the lowest rate in the past fourteen (14) years, \$.1525334 lower than 2006.

Total equalized value in Door County grew by 7.33% for budget year (2007 over 2006). The change in equalized value is greater than the low (in the past fourteen (14) years) of 2.85% in 1993 and is consistent with the equalized value changes in 1994, 1995, 1996, and 2000. Double digit years were 1997, 1998, 1999, 2001 and 2002. Since 2003, the percent change in equalized value has hovered close to 6%.

The tax levy freeze for counties cannot exceed the county purpose levy rate in 1992. The county purpose levy is general operating expenses, excluding long term debt, that are levied over the entire county. The 2007 adopted budget reflects a tax rate of \$2.7440 of the county's operations. This equates to \$1.165 below the tax freeze rate of \$3.9090.

Undesignated Fund Balance

The County Board has balanced the 2007 budget with the use of funds from the undesignated fund balance. This amounted to an appropriation of \$1,115,535. In August, 2003, (Resolution 72-03), the County Board adopted a working capital policy which does not allow the undesignated fund balance to go below 12% of the budgeted expenditures for the current budget year. The undesignated fund balance percentage changed to 12.78% with the adoption of the 2007 budget.

Salary Changes

Non-bargaining and exempt employees received a 1.25% increase over what was adopted in the 2006 budget. This increase was approved by County Board resolution and coincided with the PPO health insurance plan change. The increase became effective July, 2006 with funding coming from contingency. This change affected all departments.

The adopted 2006 budget did not include the refilling of the Clerk Typist I position in the District Attorney's office. The position was approved to be filled as a permanent full-time position by County Board action in early 2006 – this created the large percentage increase within the District Attorney's department (estimated impact \$50,923).

A change in the table of organization in 2006 per County Board resolution allowed the Finance Department a full time professional accountant position in 2006. The approved change added an additional \$9,900 to the 2007 budget. This position is assigned to the Health and Human Service Departments.

There were three reclassification decisions, one each in Information Systems, Social Services and Maintenance (estimated fiscal impact \$21,327).

Additional personnel and/or changes in FTE's for existing personnel were passed by County Board resolution 2006-73. These included: a change from .70 FTE to .90 FTE in the Planning Department, an estimated \$11,383 fiscal impact; a full time Economic Support Specialist in Social Services estimated at \$60,994 with 50% funding from an on-going grant; an FTE change for a clerical position from .80 FTE to full-time, estimated fiscal impact of \$11,383.

Retirements of long-term employees when known are budgeted. The Department of Social Services and the Sheriff's department have such known 2007 retirements. The lump sum payouts calculated for budgeting purposes are estimated at \$61,464.

Health Insurance

Health insurance costs and cost increases are still a major concern to the administration and to the employees. This budget maintains the 2006 budgeted rates. The impact to departments when an employee changes from a single plan to a family plan is as follows:

Standard Plan – an annual increase of \$11,950

PPO Plan – an annual increase of \$9,932

These changes in health insurance have affected the County Administrator, Finance, Community Programs, Social Service, Planning, to name a few.

It is anticipated that all employees will change to the PPO health insurance plan on January 1, 2007. This change reduces the departmental budgeted line item for health insurance in total by \$263,301.

GASB (Governmental Accounting Standards Board) 45 requires that governmental entities recognize costs for "Other Post Employment Benefits (OPEB) on an accrual basis, during the working lifetime of employees. For Door County, the practical implication of GASB 45 is that we would begin recording an annual cost and accruing a balance sheet liability for retiree medical and dental insurance for active employees and current retirees. The accounting treatment is similar to current pension plan accounting but unlike pension plans, Door County is not required to pre-fund the retiree health benefits. This requirement requires all governmental entities to contract with an actuarial firm to compute the liability. The impact to the 2007 budget (within the Finance Department) is estimated at \$8,000.

Utility and Fuel Charges

The Consumer Price Index for the first eight (8) months of 2006 was 3.8 percent higher than in August, 2005. Energy costs advanced 22.3 percent SAAR (seasonally adjusted annual rate) in the first eight months. The gasoline index increased 5.3 percent in July, 2006, and rose another .2 percent in August, 2006.

The Wisconsin Public Service is applying to increase the company's electric and natural gas rates for 2007. The request includes a 14.4% increase in electric rates and a 3.9% increase in natural gas. Departments were told to expect a 15% to 20% increase in vehicle and equipment fuel costs (diesel and gasoline). This budget has anticipated these increases.

Revenue Changes

Child Support -- The federal matching funds for performance incentive dollars will end on October 1, 2007. This is an estimated loss of \$8,625 for 2007 and \$34,500 for 2008 and subsequent years. The feds are also changing the reimbursement percentage for genetic (paternity) test costs from 90% to 66%. This change is effective October 1, 2006.

The vacating of the safety building by the Sturgeon Bay Police Department (move to new city hall) reduces the revenues in the County Clerk's budget by approximately \$15,100.

Interest rates on investments have been at 5% and above in 2006. 2007 is budgeted with the expectation that the favorable interest rates will continue.

Sales Tax revenues have consistently exceeded budget. In 2004 and 2005, \$2.9 million in sales tax revenues was received. 2006 is at 65% of budget (2.7 million) as of August. The last four months of each year consistently are the higher revenue months. It is anticipated that 2006 will exceed the \$2.9 million mark. Sales tax revenues are budgeted at \$2.9 million for 2007.

Door County received an additional \$134,136 in Transportation Aids.

Expenditure Changes

The Public Health Department has budgeted \$9,000 for defibrillators for each floor of the Government Center. Also included in the expenditure is a training cost for proper usage.

Soil, Water and Conservation Department and Planning are sharing the cost of Bay Lake Regional Planning within their budgets.

Debt Service

The current outstanding debt going into 2007 will be \$24,080,000. Based on statutory debt limits of five (5) percent of equalized value, Door County's 2007 debt ceiling or allowable debt equals \$330,194,415 (6,603,888,300 equalized value (without TID and exempt computer) x .05). Allowable minus actual (2006 \$24,080,000) leaves a debt margin of \$306,114,415.

Summary -- Coping with State Funding or the Lack Thereof

The trend of increasing costs without corresponding levels of State funding continues to plague several County departments that provide mandated services. Departments are struggling to maintain a balance between services that are needed through purchase of service contracts and the increasing costs of continuing services provided with county staff. The State requires that County government respond to providing specific services and to follow the rules on how to provide those services. Counties are to operate as an arm of the State. The allocation of State funds to support the actual costs incurred for expected services continues to fall short.

Capital Outlay

Total capital outlay increased by \$136,774 over 2006 adopted budget. Information Systems capital outlay is \$112,254 less than 2006 budgeted while the IS maintenance budget is \$19,320 over 2006. The general outlay is up by \$229,708.

The vehicle replacement fund has been funded with few changes. Funding for ambulances which was removed from the 2006 budget has been funded in 2007 according to the plan in the amount of \$70,000. Not funding for the ambulance replacements in 2006 and the adopted purchase of two ambulances in 2007 impacted the Emergency Government budget percentage. Emergency Services vehicle funding for the suburban was placed on hold, a reduction of \$6,345. The Sheriff's Department eliminated an investigator vehicle. This reduced their vehicle purchases by \$13,500.

The purchase of a dump truck for the Parks department was delayed and placed on an accelerated vehicle replacement program of 3 years. The net effect was a reduction of \$52,667.

General capital outlays not included in vehicle replacement with the 2007 budget impact are summarized as follows:

Airport – Repair Expansion Joints N/R Runway and Airport Terminal, \$18,000

County Fair – Bleachers, \$5,000

Maintenance – Cleaning Machine, Carpet Extractor, Sink-Janitors Closet at Justice Center, and Repairs to Museum \$13,900

Parks – 5 Yard Dump Truck, Rear Mount Blower, Tractor Loader Utility 3-pt Hitch, and Implement Trailer w/Brakes, \$116,500

Sheriff – 7 Channel Voting Controllers, Tone Controlled Base Station, and UHF Base-Brussels, \$30,444

Community Programs – Workstations (2), \$5,804

Infrastructure

Investment in infrastructure benefits the economy (travel time savings, lower vehicle costs, and reduced traffic congestion). Investment in infrastructure improves the quality of life as people today expect to have an efficient transportation system to access jobs and services.

Capital facilities and infrastructures are important legacies that service current and future generations. Basic infrastructures and services are already stretched. As a result, economic growth can be stunted and the quality of services can decrease. Funding assistance from the State of Wisconsin that counties relied upon for building, repairing and maintaining roadways is decreasing at a rapid rate.

2007 Infrastructure Budget

Door County Highway has scheduled 18.1 miles of roadwork for 2007. The cost to pave and maintain the roadwork is estimated at \$2,041,560 with \$398,000 offset from CHIP D funding or a budgeted amount of \$1,643,560. Fuel and material prices for road work are estimated to increase \$34,000 per mile in 2007.

2007 Door County Adopted Budget

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Door County Adopted 2007 Budget

The State of Wisconsin Statutes prescribe the basic budgeting standards for County governments. Door County establishes the basis of accounting in conformance with generally accepted accounting principles. The County budget is considered balanced as County budgeted expenditures are funded by a combination of various external revenue sources, property taxes and funds available in fund balances identified in the prior year CAFR.

Budgeting is the process of allocating limited resources to unlimited demands and the **Budget** is a dollars and cents plan of operation for a specific period of time. The proposed budget incorporates the plan of operations presented by the individual departments. The plans of operation were reviewed by the respective oversight committees and the Finance Committee and are now being presented to the County Board. The County Board needs to make the final decision or approval based on what is thought to be best for the citizens of Door County.

Finance Committee

Kenneth Fisher

Bob Ryan

Will Jeanquart

Dale Wiegand

Leo Zipperer

Finance Director – Shirley M. Scalish

County Administrator – Michael J. Serpe



DOOR COUNTY

| ROLL CALL Board Members | Aye | Nay | Exc. |
|----------------------------|-----|-----|------|
| ANDERSON | X | | |
| AUSTAD | X | | |
| BRANN | X | | |
| DeWITT | | X | |
| FISHER | | X | |
| FONTAINE | X | | |
| FOREST | X | | |
| GOETTELMAN | X | | |
| GULLEY | X | | |
| HAINES | X | | |
| JEANQUART | X | | |
| LIEBE | X | | |
| MOELLER | X | | |
| MOST | X | | |
| MULLIKEN | X | | |
| RUNQUIST | X | | |
| RYAN | X | | |
| SAVARD | | X | |
| VIRLEE | X | | |
| WIEGAND | | X | |
| ZIPPERER | X | | |
| | 17 | 4 | |

BOARD ACTION

Vote Required: Majority Vote of a Quorum

Motion to Approve Adopted ☒
 1st Fontaine Defeated ☐
 2nd Goettelman
 Yes: 17 No: 4 Exc:

Reviewed by: [Signature], Corp. Counsel

Reviewed by: [Signature], Administrator

FISCAL IMPACT: Res. #2006-77 sets the expected revenue and expenditure levels for the Door County budget year 2007. The levy cannot go over the set tax levy limit of \$20,465,162. If this is met the rate per \$1,000 of assessed valuation will be \$3.096. sms

Certification:

I, Nancy A. Bemmann, Clerk of Door County, hereby certify that the above is a true and correct copy of a resolution that was adopted on the 6th day of November, 2006 by the Door County Board of Supervisors.

[Signature]
 Nancy A. Bemmann
 County Clerk, Door County

Resolution No. 2006-77

2007 BUDGET AND TAX LEVY

TO THE DOOR COUNTY BOARD OF SUPERVISORS:

BE IT RESOLVED, That the Door County Board of Supervisors, assembled this 6th day of November, 2006, does hereby approve the 2007 Door County Budget and Tax Levy as follows:

| | |
|---------------------------------|-------------------------|
| TOTAL EXPENSE | <u>\$ 36,302,513.00</u> |
| LESS REVENUE | <u>56,767,675.00</u> |
| NET COUNTY BUDGET | <u>20,465,162.00</u> |
| TAX RATE <u>\$ 3.0965</u> | |
| PER THOUSAND OF EQUALIZED VALUE | |

SUBMITTED BY:

[Signature]
 Charlie Most, Jr., Chairman
 Door County Board of Supervisors

Door County 2007 Adopted Budget w/Comparison Years

| Dept Name | 2005 Adopted | | % Change | | 2006 Adopted | | % Change | | 2007 Adopted | | % Change | |
|------------------------------------|--------------------------|-------------------|-------------------|----------------------|--------------------------|-------------------|-------------------|----------------------|--------------------------|-------------------|-------------------|----------------------|
| | Revenues | Expenditure | Tax Levy | In Tax Levy 04/05 | Revenues | Expenditure | Tax Levy | In Tax Levy 05/06 | Revenues | Expenditure | Tax Levy | In Tax Levy 06/07 |
| General Fund | | | | | | | | | | | | |
| General Administration | 3,002,710 | 713,919 | (2,288,791) | -12.6% | 3,452,999 | 724,371 | (2,728,628) | 19.2% | 3,699,128 | 823,006 | (2,876,122) | 5.4% |
| Administrator | - | 166,804 | 166,804 | 4.0% | - | 178,998 | 178,998 | 7.3% | - | 189,205 | 189,205 | 5.7% |
| Airport | 459,612 | 625,710 | 166,098 | -4.9% | 194,376 | 355,010 | 160,634 | -3.3% | 194,162 | 378,447 | 184,285 | 14.7% |
| Child Support | 421,868 | 508,910 | 87,042 | 39.8% | 446,867 | 559,617 | 112,750 | 29.5% | 433,703 | 547,764 | 114,061 | 1.2% |
| Clk & Circuit Crt-Fam Crt Com | 484,496 | 710,823 | 226,327 | 19.2% | 578,630 | 796,546 | 217,916 | -3.7% | 601,526 | 808,841 | 207,315 | -4.9% |
| Corporation Counsel | 8,100 | 328,294 | 320,194 | 2.9% | 7,500 | 313,718 | 306,218 | -4.4% | 7,650 | 326,777 | 319,127 | 4.2% |
| County Board | - | 239,795 | 239,795 | -2.4% | - | 235,366 | 235,366 | -1.8% | - | 222,241 | 222,241 | -5.6% |
| County Clerk | 25,411 | 256,871 | 231,460 | 4.7% | 25,691 | 225,330 | 199,639 | -13.7% | 16,390 | 225,780 | 209,390 | 4.9% |
| County Treasurer | 391,800 | 164,919 | (226,881) | 72.6% | 419,500 | 165,047 | (254,453) | 12.2% | 420,200 | 163,696 | (256,504) | 0.8% |
| District Attorney | 34,492 | 273,635 | 239,143 | 4.7% | 35,510 | 251,607 | 216,097 | -9.6% | 50,998 | 295,542 | 244,544 | 13.2% |
| Emergency Services | 608,297 | 1,687,290 | 1,078,993 | 20.1% | 551,244 | 1,662,227 | 1,110,983 | 3.0% | 877,640 | 2,026,417 | 1,148,777 | 3.4% |
| Fair and Exhibits | - | 26,745 | 26,745 | 15.0% | - | 23,750 | 23,750 | -11.2% | - | 27,750 | 27,750 | 16.8% |
| Finance | 52,731 | 436,927 | 384,196 | 4.6% | 54,585 | 467,923 | 413,338 | 7.6% | 42,711 | 514,959 | 472,248 | 14.3% |
| Information Systems | 494,517 | 1,651,698 | 1,157,181 | 13.9% | 104,125 | 1,273,716 | 1,169,591 | 1.1% | 83,337 | 1,141,799 | 1,058,462 | -9.5% |
| Library | 90,144 | 1,339,259 | 1,249,115 | 5.0% | 88,922 | 1,401,509 | 1,312,587 | 5.1% | 93,841 | 1,443,426 | 1,349,585 | 2.8% |
| Maintenance | 14,538 | 832,613 | 818,075 | 3.7% | 11,277 | 1,210,043 | 1,198,766 | 46.5% | 35,488 | 1,364,901 | 1,329,413 | 10.9% |
| Medical Examiner | - | 90,687 | 90,687 | -0.9% | - | 96,174 | 96,174 | 6.1% | - | 98,184 | 98,184 | 2.1% |
| Museum | - | 58,154 | 58,154 | 2.5% | - | 59,242 | 59,242 | 1.9% | - | 59,242 | 59,242 | 0.0% |
| Parks | 721,621 | 1,189,006 | 467,385 | 3.4% | 675,075 | 1,149,534 | 474,459 | 1.5% | 389,210 | 936,328 | 547,118 | 15.3% |
| Personnel-Human Resources | - | 226,933 | 226,933 | 9.4% | - | 242,290 | 242,290 | 6.8% | - | 237,086 | 237,086 | -2.1% |
| Planning | 161,823 | 747,583 | 585,760 | -3.5% | 154,355 | 763,906 | 609,551 | 4.1% | 152,000 | 774,097 | 622,097 | 2.1% |
| Real Property Listing | 9,000 | 177,519 | 168,519 | -12.4% | 8,800 | 170,319 | 161,519 | -4.2% | 8,800 | 167,758 | 158,958 | -1.6% |
| Register of Deeds | 375,000 | 226,466 | (148,534) | 39.2% | 410,000 | 264,483 | (145,517) | -2.0% | 410,000 | 260,164 | (149,836) | 3.0% |
| Sanitarian | 271,564 | 501,156 | 229,592 | 13.2% | 261,922 | 536,446 | 274,524 | 19.6% | 257,774 | 514,909 | 257,135 | -6.3% |
| Sheriff | 500,030 | 6,179,158 | 5,679,128 | 7.2% | 487,305 | 6,700,828 | 6,213,523 | 9.4% | 477,453 | 6,948,514 | 6,471,061 | 4.1% |
| Soil & Water Conservation | 1,217,397 | 1,583,591 | 366,194 | 7.5% | 1,542,677 | 1,957,446 | 414,769 | 13.3% | 1,925,940 | 2,371,288 | 445,348 | 7.4% |
| U/W Extension | 150 | 294,291 | 294,141 | 1.4% | 150 | 264,071 | 263,921 | -10.3% | 150 | 266,244 | 266,094 | 0.8% |
| Veteran's Service | 12,241 | 125,577 | 113,336 | -4.8% | 10,800 | 133,940 | 123,140 | 8.7% | 11,000 | 134,324 | 123,324 | 0.1% |
| Less Fund Balance Applied | 175,000 | - | (175,000) | 0.0% | 605,485 | - | (605,485) | 0.0% | 1,115,535 | - | (1,115,535) | 0.0% |
| Less: Sales Tax Reserve | 148,771 | - | (148,771) | -15.6% | 371,221 | - | (371,221) | 149.5% | 387,818 | - | (387,818) | 4.5% |
| Total General Fund | 9,681,313 | 21,477,806 | 11,796,493 | 9.6% | 10,499,016 | 22,235,433 | 11,736,417 | -0.5% | 11,692,454 | 23,268,689 | 11,576,235 | -1.4% |
| Special Revenue Fund | | | | | | | | | | | | |
| Community Programs | 4,662,808 | 6,086,374 | 1,423,566 | -1.0% | 5,085,189 | 6,567,582 | 1,482,393 | 4.1% | 5,282,412 | 6,827,003 | 1,544,591 | 4.2% |
| Hwy-County Roads & Bridges | 896,056 | 2,658,469 | 1,762,413 | 1.6% | 1,767,413 | 3,625,168 | 1,857,755 | 5.4% | 1,426,373 | 3,818,255 | 2,391,882 | 28.8% |
| Jail Assessment | 116,896 | 116,896 | - | 0.0% | 119,429 | 119,429 | - | 0.0% | 119,071 | 119,071 | - | 0.0% |
| Library State Program | 5,853 | 5,853 | - | 0.0% | 5,870 | 5,870 | - | 0.0% | 5,870 | 5,870 | - | 0.0% |
| Public Health | 218,396 | 849,728 | 631,332 | -0.9% | 245,983 | 890,824 | 644,841 | 2.1% | 265,120 | 931,202 | 666,082 | 3.3% |
| Recycling | 57,150 | 57,150 | - | 0.0% | 159,950 | 159,950 | - | 0.0% | 187,150 | 187,150 | - | 0.0% |
| Revolving Loan | 149,569 | 149,569 | - | 0.0% | 84,128 | 84,128 | - | 0.0% | 284,703 | 284,703 | - | 0.0% |
| Senior Resource Center | 402,013 | 651,551 | 249,538 | 9.4% | 415,764 | 674,409 | 258,645 | 3.6% | 394,046 | 649,947 | 255,901 | -1.1% |
| Social Services | 2,235,642 | 3,571,978 | 1,336,336 | 5.6% | 2,278,121 | 3,969,832 | 1,691,711 | 26.6% | 2,375,558 | 4,082,319 | 1,706,761 | 0.9% |
| Total Special Revenue Fund | 8,744,383 | 14,147,568 | 5,403,185 | 1.9% | 10,161,847 | 16,097,192 | 5,935,345 | 9.8% | 10,340,303 | 16,905,520 | 6,565,217 | 10.6% |
| Debt Service | | | | | | | | | | | | |
| Debt Service | 76,896 | 2,425,806 | 2,348,910 | -20.1% | 76,429 | 2,411,082 | 2,334,653 | -0.6% | 76,071 | 2,399,781 | 2,323,710 | -0.5% |
| Total Debt Service | 76,896 | 2,425,806 | 2,348,910 | -20.1% | 76,429 | 2,411,082 | 2,334,653 | -0.6% | 76,071 | 2,399,781 | 2,323,710 | -0.5% |
| Internal Service Fund | | | | | | | | | | | | |
| Highway Department | 6,034,634 | 6,034,634 | - | 0.0% | 7,297,118 | 7,297,118 | - | 0.0% | 7,490,205 | 7,490,205 | - | 0.0% |
| Medical and Dental Insurance | 4,867,068 | 4,867,068 | - | 0.0% | 6,291,670 | 6,291,670 | - | 0.0% | 6,291,670 | 6,291,670 | - | 0.0% |
| Workers Compensation | 348,679 | 348,679 | - | 0.0% | 355,879 | 355,879 | - | 0.0% | 346,110 | 346,110 | - | 0.0% |
| Total Internal Service Fund | 11,250,381 | 11,250,381 | - | 0.0% | 13,944,667 | 13,944,667 | - | 0.0% | 14,127,985 | 14,127,985 | - | 0.0% |
| Agency Fund | | | | | | | | | | | | |
| Dog Licenses | 8,290 | 8,290 | - | 0.0% | 7,950 | 7,950 | - | 0.0% | 8,500 | 8,500 | - | 0.0% |
| Jail Commissary | 17,200 | 17,200 | - | 0.0% | 35,000 | 35,000 | - | 0.0% | 57,200 | 57,200 | - | 0.0% |
| Total Agency Fund | 25,490 | 25,490 | - | 0.0% | 42,950 | 42,950 | - | 0.0% | 65,700 | 65,700 | - | 0.0% |
| TOTAL | 29,778,463 | 49,327,051 | 19,548,588 | 1.53% | 34,724,909 | 54,731,324 | 20,006,415 | 2.34% | 36,302,513 | 56,767,675 | 20,465,162 | 2.29% |
| | | | | | | | | | | | | |
| | Equalized Value (TIDOUT) | 2004 | 2005 Levy | Incr Eq Val | Equalized Value (TIDOUT) | 2005 | 2006 Levy | Incr Eq Val | Equalized Value (TIDOUT) | 2005 | 2006 Levy | Incr Eq Val |
| Equalized Value (TIDOUT) | plus exempt Computers | 5,811,394,800 | 3,363,837,542 | 5.50% | plus exempt Computers | 6,157,608,900 | 3,249,055,815 | 5.96% | plus exempt Computers | 6,609,079,300 | 3,096,522,386 | 7.33% |
| | | | | | | | | | | | | |

**Door County 2007 Budget
County Board Adopted Budget**

| Municipality | State Taxes | | | County Taxes | | | | | | | County Charge Backs | |
|------------------------|---------------------------------|-------------------------------------|-------------------------------|---------------------|--------------------------|-------------------------|------------------------|-----------------------|---------------------------|----------------------|---------------------|--------------------------|
| | 2006 Apportionment for St Taxes | 2006 Eq Value for Co Taxes (TIDOUT) | 2006 Ratio for Co Bridge Aids | State Taxes Forest | State Special Charges B1 | County Bridge Aid | All Other County Taxes | Co Sales Tax Credit | Total County Taxes/Credit | Line 27 Co Taxes | (Line 35) | Total Taxes |
| | | | | 1,173,616.39 | - | 53,500 (Twns & Vils) | 23,699,480 | (3,287,818) | 20,465,162 (g+h+i) | 20,465,162 (f+j) | 759.40 | 21,639,537.79 (k+l+e) |
| Town of Bailey Harbor | 0.06276 | 0.06352 | 0.07 | 73,660.75 | - | 3,825.60 | 1,505,390.97 | (208,842.20) | 1,300,374.37 | 1,300,374.37 | - | 1,374,035.12 |
| Town of Brussels | 0.00964 | 0.00975 | 0.01 | 11,308.45 | - | 587.21 | 231,069.93 | (32,056.23) | 199,600.92 | 199,600.92 | - | 210,909.37 |
| Town of Clay Banks | 0.00939 | 0.00950 | 0.01 | 11,021.06 | - | 572.15 | 225,145.06 | (31,234.27) | 194,482.94 | 194,482.94 | - | 205,504.00 |
| Town of Egg Harbor | 0.07375 | 0.07463 | 0.08 | 86,548.44 | - | 4,494.72 | 1,768,692.19 | (245,369.86) | 1,527,817.05 | 1,527,817.05 | - | 1,614,365.49 |
| Town of Forestville | 0.01059 | 0.01071 | 0.01 | 12,423.19 | - | 645.02 | 253,821.43 | (35,212.53) | 219,253.92 | 219,253.92 | - | 231,677.11 |
| Town of Gardner | 0.03096 | 0.03133 | 0.04 | 36,333.28 | - | 1,886.91 | 742,504.71 | (103,007.34) | 641,384.28 | 641,384.28 | - | 677,717.56 |
| Town of Gibraltar | 0.10115 | 0.10236 | 0.12 | 118,708.90 | - | 6,164.81 | 2,425,878.77 | (336,541.05) | 2,095,502.53 | 2,095,502.53 | - | 2,214,211.43 |
| Town of Jacksonport | 0.03904 | 0.03951 | 0.04 | 45,823.37 | - | 2,379.56 | 936,366.45 | (129,901.69) | 808,844.32 | 808,844.32 | - | 854,667.69 |
| Town of Liberty Grove | 0.13964 | 0.14132 | 0.16 | 163,885.12 | - | 8,511.25 | 3,349,210.51 | (464,634.44) | 2,893,087.32 | 2,893,087.32 | - | 3,056,972.44 |
| Town of Nasewaupee | 0.05091 | 0.05152 | 0.06 | 59,749.74 | - | 3,102.88 | 1,220,997.21 | (169,388.38) | 1,054,711.71 | 1,054,711.71 | - | 1,114,461.45 |
| Town of Sevastopol | 0.09470 | 0.09584 | 0.11 | 111,142.55 | - | 5,772.12 | 2,271,358.16 | (315,104.48) | 1,962,025.81 | 1,962,025.81 | - | 2,073,168.36 |
| Town of Sturgeon Bay | 0.02845 | 0.02879 | 0.03 | 33,384.79 | - | 1,733.93 | 682,308.03 | (94,656.28) | 589,385.68 | 589,385.68 | 759.40 | 623,529.87 |
| Town of Union | 0.01891 | 0.01914 | 0.02 | 22,195.15 | - | 1,152.74 | 453,608.05 | (62,928.84) | 391,831.95 | 391,831.95 | - | 414,027.10 |
| Town of Washington | 0.04837 | 0.04895 | 0.06 | 56,770.20 | - | 2,948.10 | 1,160,089.55 | (160,938.69) | 1,002,098.96 | 1,002,098.96 | - | 1,058,869.16 |
| Village of Egg Harbor | 0.04736 | 0.04793 | 0.05 | 55,588.16 | - | 2,886.67 | 1,135,916.08 | (157,585.12) | 981,217.63 | 981,217.63 | - | 1,036,805.79 |
| Village of Ephraim | 0.04872 | 0.04930 | 0.06 | 57,178.08 | - | 2,969.18 | 1,168,384.36 | (162,089.43) | 1,009,264.11 | 1,009,264.11 | - | 1,066,442.19 |
| Village of Forestville | 0.00346 | 0.00350 | 0.00 | 4,061.40 | - | 210.79 | 82,948.18 | (11,507.36) | 71,651.61 | 71,651.61 | - | 75,713.01 |
| Village of Sister Bay | 0.05999 | 0.06071 | 0.07 | 70,409.80 | - | 3,656.36 | 1,438,795.43 | (199,603.43) | 1,242,848.36 | 1,242,848.36 | - | 1,313,258.16 |
| City of Sturgeon Bay | 0.12221 | 0.11169 | - | 143,423.96 | - | - | 2,646,994.92 | (367,216.39) | 2,279,778.53 | 2,279,778.53 | - | 2,423,202.49 |
| TOTAL | 1.00 | 1.00 | 0.89 | 1,173,616.39 | - | 53,500.00 | 23,699,480.00 | (3,287,818.00) | 20,465,162.00 | 20,465,162.00 | 759.40 | 21,639,537.79 |

Door County 2007 Tax Apportionment w/Comparison Years

| Municipality | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | % Increase 2007 Over 2006 |
|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------------------|
| Town of Bailey Harbor | 1,168,300.08 | 1,295,375.45 | 1,368,096.88 | 1,363,552.31 | 1,363,186.63 | 1,374,035.12 | 0.77% |
| Town of Brussels | 182,612.78 | 192,449.82 | 192,966.26 | 204,641.01 | 211,882.74 | 210,909.37 | 3.06% |
| Town of Clay Banks | 181,885.50 | 197,413.49 | 199,102.34 | 198,430.39 | 202,572.11 | 205,504.00 | 3.56% |
| Town of Egg Harbor | 1,294,547.29 | 1,373,547.35 | 1,425,295.81 | 1,436,860.07 | 1,563,647.56 | 1,614,365.49 | 12.35% |
| Town of Forestville | 174,590.65 | 188,681.27 | 195,205.94 | 221,011.11 | 227,757.87 | 231,677.11 | 4.83% |
| Town of Gardner | 563,539.82 | 655,525.47 | 637,733.59 | 615,999.88 | 646,885.74 | 677,717.56 | 10.02% |
| Town of Gibraltar | 1,644,453.34 | 2,024,711.02 | 2,096,207.72 | 2,130,530.01 | 2,162,689.58 | 2,214,211.43 | 3.93% |
| Town of Jacksonport | 706,198.53 | 786,467.49 | 825,822.16 | 811,326.28 | 828,922.83 | 854,667.69 | 5.34% |
| Town of Liberty Grove | 2,704,015.68 | 2,825,076.24 | 2,903,521.11 | 3,026,786.46 | 3,042,424.35 | 3,056,972.44 | 1.00% |
| Town of Nasewaupee | 926,027.73 | 1,014,045.80 | 1,050,548.42 | 1,057,414.97 | 1,057,956.43 | 1,114,461.45 | 5.39% |
| Town of Sevastopol | 1,744,784.19 | 1,856,656.95 | 1,938,047.40 | 1,974,976.46 | 2,055,151.80 | 2,073,168.36 | 4.97% |
| Town of Sturgeon Bay | 535,826.30 | 565,252.92 | 592,548.65 | 558,420.12 | 578,950.37 | 623,529.87 | 11.66% |
| Town of Union | 339,511.97 | 354,941.63 | 357,440.94 | 390,408.24 | 410,016.83 | 414,027.10 | 6.05% |
| Town of Washington | 872,209.24 | 950,750.01 | 949,584.73 | 938,300.20 | 968,197.91 | 1,058,869.16 | 12.85% |
| Village of Egg Harbor | 844,117.08 | 947,381.88 | 910,707.64 | 917,787.79 | 1,018,372.69 | 1,036,805.79 | 12.97% |
| Village of Ephraim | 926,574.03 | 966,819.16 | 1,002,099.16 | 1,027,152.65 | 1,075,740.06 | 1,066,442.19 | 3.83% |
| Village of Forestville | 63,121.40 | 69,444.47 | 69,614.22 | 74,146.73 | 76,415.10 | 75,713.01 | 2.11% |
| Village of Sister Bay | 1,115,761.98 | 1,196,179.17 | 1,250,235.42 | 1,248,987.67 | 1,285,080.53 | 1,313,258.16 | 5.15% |
| City of Sturgeon Bay | 2,265,973.59 | 2,390,775.22 | 2,405,794.86 | 2,534,586.43 | 2,401,159.41 | 2,423,202.49 | -4.39% |
| TOTAL | 18,254,051.18 | 19,851,494.81 | 20,370,573.24 | 20,731,318.78 | 21,177,010.54 | 21,639,537.79 | 4.38% |

| Recap Tax Total Apportionment | | | | | | |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Tax Levy Adopted | 17,222,329.00 | 21,513,291.00 | 22,030,978.00 | 22,277,359.00 | 22,924,136.00 | 23,699,480.00 |
| County Bridge Aid | 45,000.00 | 25,000.00 | - | 20,000.00 | 53,500.00 | 53,500.00 |
| County Sales Tax Cr | - | (2,734,905.00) | (2,776,248.00) | (2,748,771.00) | (2,971,221.00) | (3,287,818.00) |
| State Forest Tax | 983,339.36 | 1,047,796.86 | 1,115,843.24 | 1,177,747.66 | 1,169,305.45 | 1,173,616.39 |
| State Special Chgs | 81.00 | 311.95 | - | - | - | - |
| County Chargebacks | 3,301.82 | - | - | 4,983.12 | 1,290.09 | 759.40 |
| TOTAL | 18,254,051.18 | 19,851,494.81 | 20,370,573.24 | 20,731,318.78 | 21,177,010.54 | 21,639,537.79 |

| | | | | | | | | |
|---|--------------------------------|--------------------------------|-------------------|------------------|-------------------|-------------------|----------------------|----------------------------|
| Notice of Public Hearing | | | | | | | | |
| Door County 2007 Budget | | | | | | | | |
| Residents and taxpayers take notice that the Door County Board of Supervisors has arranged for a public hearing on the Proposed 2007 Budget for Door County to be held in the County Board Room, Room A323 , Door County Government Center, Sturgeon Bay, Wisconsin at 8:30 a.m. on Monday, November 6, 2006. | | | | | | | | |
| Public inspection of a budget summary may be made at the office of the County Clerk, Room C220, Door County Government Center. | | | | | | | | |
| Budget Summary-General Fund | | | | | | | | |
| | 2006 Budget | 2007 Proposed Budget | % Change | | | | | |
| Revenues | | | | | | | | |
| Property Tax | 11,736,417 | 12,691,770 | 8.14% | | | | | |
| Other Taxes | 3,051,120 | 3,248,120 | 6.46% | | | | | |
| Intergovernmental Revenues | 3,166,446 | 3,212,717 | 1.46% | | | | | |
| Licenses and Permits | 237,500 | 266,600 | 12.25% | | | | | |
| Fines, Forfeitures and Penalties | 207,400 | 209,100 | 0.82% | | | | | |
| Public Charges for Service | 1,649,334 | 1,816,847 | 10.16% | | | | | |
| Miscellaneous Revenues | 1,210,510 | 1,173,717 | -3.04% | | | | | |
| Other Financing Sources | 976,706 | 649,818 | -33.47% | | | | | |
| Total General Fund Revenues | 22,235,433 | 23,268,689 | 4.65% | | | | | |
| Expenditures | | | | | | | | |
| General Government | 6,667,907 | 6,839,939 | 2.58% | | | | | |
| Public Safety | 8,358,455 | 8,970,431 | 7.32% | | | | | |
| Public Works | 891,456 | 893,356 | 0.21% | | | | | |
| Health and Human Services | 698,157 | 686,588 | -1.66% | | | | | |
| Culture, Recreation and Education | 2,898,106 | 2,732,990 | -5.70% | | | | | |
| Conservation and Development | 2,721,352 | 3,145,385 | 15.58% | | | | | |
| Total General Fund Expenditures | 22,235,433 | 23,268,689 | 4.65% | | | | | |
| All Governmental and Proprietary Funds Combined | | | | | | | | |
| | Est Fund Balance Jan 1, 2006 | 2006 Revenues | 2007 Revenues | % Change Revenue | 2006 Expenditures | 2007 Expenditures | % Change Expenditure | Fund Balance Dec. 31, 2007 |
| General Fund | 6,140,793 | 23,725,259 | 23,268,689 | -1.92% | 23,902,954 | 23,268,689 | -2.65% | 5,963,098 |
| Debt Service Fund | - | 2,411,082 | 2,399,781 | -0.47% | 2,411,082 | 2,399,781 | -0.47% | - |
| Special Revenue Fund | 773,953 | 16,097,192 | 16,905,520 | 5.02% | 16,097,192 | 16,905,520 | 5.02% | 773,953 |
| Internal Service Fund | 5,429,892 | 13,944,667 | 14,127,985 | 1.31% | 13,944,667 | 14,127,985 | 1.31% | 5,429,892 |
| Total | 12,344,638 | 56,178,200 | 56,701,975 | 0.93% | 56,355,895 | 56,701,975 | 0.61% | 12,166,943 |
| Property Tax Contributions by Fund | | | | | | | | |
| | 2006 Property Tax Contribution | 2007 Property Tax Contribution | % Change Tax Levy | | | | | |
| General Fund | 11,736,417 | 12,691,770 | 8.14% | | | | | |
| Debt Service Fund | 2,334,653 | 2,323,710 | -0.47% | | | | | |
| Special Revenue Fund | 5,935,345 | 6,565,217 | 10.61% | | | | | |
| Capital Projects | - | (1,115,535) | - | | | | | |
| Total | 20,006,415 | 20,465,162 | 2.29% | | | | | |

Property Tax Rate Limits and Levy Limits

1993 Levy Rate Cap: Effective August 12, 1993, Section 59.605, Wisconsin Statutes imposed a property tax rate limit for Wisconsin counties. Separate limits were imposed for operating levy rates and debt service levy rates. Initially the baseline for the rate limit was the 1992 actual tax rate adopted for 1993 budget purposes. The County cannot exceed these operating levy and debt levy rate limits unless one or more conditions apply, as described below. The statute establishes specific penalties for failure to meet the tax rate limit requirements (i.e. reductions in State shared revenues and transportation aids).

Under the terms of the 1993 levy rate cap, general obligation debt can be issued only if one of the following conditions is met: (1) a referendum is held that approves the debt issuance; (2) the County Board of Supervisors adopts a resolution that sets forth its reasonable expectation that the issuance of the debt will not cause the County to increase the debt levy rate; (3) the issuance of the debt was authorized by an initial resolution adopted prior to the effective date of 1993 Wisconsin Act 16 (August 12, 1993); (4) the debt is issued for certain specified purposes, including financing regional projects under Section 67.5(7)(f); (5) the debt is issued to fund or refund outstanding municipal obligations; or (6) the County Board of Supervisors adopts an initial resolution authorizing the issuance of the debt by a vote of at least three-fourths of the members-elect of the County Board.

2005 Levy Cap: Effective July 27, 2005, Section 66.0602, 2005 Wisconsin Act 25 Local Levy Limits has been enacted so that no city, village, town or county may increase its levy in any year by a percentage that exceeds the political subdivision's valuation factor. The "valuation factor" means a percentage equal to the percentage change in the political subdivision's January 1 equalized value due to new construction less improvements removed between the previous year and the current year but not less than 2.

The 2005 levy cap combines operating and debt service amounts. In brief, the conditions that pertain to counties under which the levy limit may be adjusted include: (a) if a political subdivision transfers to another governmental unit responsibility for providing any service that the political subdivision provided in the preceding year; (b) if a political subdivision increases the services that it provides by adding responsibility for providing a service transferred to it from another governmental unit that provided the service in the preceding year; (c) (1) if the amount of debt service for a political subdivision for the preceding year is less than the amount of debt service needed in the current year, as a result of the political subdivision adopting a resolution before July 1, 2005, authorizing the issuance of debt, the levy increase limit otherwise applicable to the political subdivision in the current year is increased by the difference between these 2 amounts, as determined by the department of revenue and (2) if the limit does not apply to amounts levied by a political for the payment of any general obligation debt service, including debt service on debt issued or reissued to fund or refund outstanding obligations of the political subdivision, interest on outstanding debt of the political subdivision, or the payment of related issuance costs or redemption premiums, authorized on or after July 1, 2005, and secured by the full faith and credit of the political subdivision; (d) the limit does not apply to the amount that a county levies in that year for a county children with disabilities education board. **The County is required to comply with both the 1993 levy rate cap and the 2005 levy cap. The 2005 levy cap is scheduled to sunset with the 2007 budget process.**

The Finance Director has reviewed the limits and believes that the budget is in compliance with the tax rate limits.

NET NEW CONSTRUCTION 2005-2006

NOTE: The split districts are summed and are shown in the primary portion of the split but the county totals reflect the individual piece in its county.

| COLUMN CODE | NAME OF MUNICIPALITY | 2005 TOTAL EQUALIZED VALUE | \$ AMOUNT OF NET NEW CONSTRUCTION | PERCENT CHANGE |
|----------------|------------------------|----------------------------------|---|-------------------|
| 15002 | TOWN OF BAILEYS HARBOR | \$ 396,280,800 | 7,015,000 | 1.770 |
| 15004 | TOWN OF BRUSSELS | \$ 61,575,200 | 1,553,600 | 2.523 |
| 15006 | TOWN OF CLAY BANKS | \$ 58,884,000 | 461,700 | 0.784 |
| 15008 | TOWN OF EGG HARBOR | \$ 454,579,200 | 15,531,000 | 3.417 |
| 15010 | TOWN OF FORESTVILLE | \$ 66,187,700 | 2,252,900 | 3.404 |
| 15012 | TOWN OF GARDNER | \$ 188,086,700 | 5,036,700 | 2.678 |
| 15014 | TOWN OF GIBRALTAR | \$ 628,731,500 | 33,734,500 | 5.365 |
| 15016 | TOWN OF JACKSONPORT | \$ 240,988,300 | 4,421,400 | 1.835 |
| 15018 | TOWN OF LIBERTY GROVE | \$ 884,540,700 | 18,227,700 | 2.061 |
| 15020 | TOWN OF NASEWAUPEE | \$ 307,575,400 | 6,054,500 | 1.968 |
| 15022 | TOWN OF SEVASTOPOL | \$ 597,435,300 | 10,513,800 | 1.760 |
| 15024 | TOWN OF STURGEON BAY | \$ 167,923,700 | 3,871,000 | 2.305 |
| 15026 | TOWN OF UNION | \$ 119,205,100 | 1,613,300 | 1.353 |
| 15028 | TOWN OF WASHINGTON | \$ 281,440,400 | 3,100,000 | 1.101 |
| 15118 | VILLAGE OF EGG HARBOR | \$ 296,065,700 | 6,786,800 | 2.292 |
| 15121 | VILLAGE OF EPHRAIM | \$ 312,759,900 | 3,756,600 | 1.201 |
| 15127 | VILLAGE OF FORESTVILLE | \$ 22,216,300 | 166,800 | 0.751 |
| 15181 | VILLAGE OF SISTER BAY | \$ 373,585,100 | 7,912,100 | 2.118 |
| 15281 | CITY OF STURGEON BAY | \$ 775,575,100 | 10,943,500 | 1.411 |
| 15999 | COUNTY OF DOOR | \$ 6,233,636,100 | 142,952,900 | 2.293 |

DOOR COUNTY

2006 COUNTY APPORTIONMENT

(ALL PROPERTY)

2006 EQUALIZED VALUE REDUCED BY TID VALUE INCREMENT

| DISTRICT | REAL ESTATE | PERS. PROP. | TOTAL | % TO TOTAL |
|----------------|---------------|-------------|---------------|---------------|
| BAILEYS HARBOR | 414,372,200 | 5,081,900 | 419,454,100 | .06352 |
| BRUSSELS | 63,743,900 | 651,000 | 64,394,900 | .00975 |
| CLAY BANKS | 62,586,400 | 172,000 | 62,758,400 | .00950 |
| EGG HARBOR | 489,188,100 | 3,653,700 | 492,841,800 | .07463 |
| FORESTVILLE | 70,594,500 | 148,200 | 70,742,700 | .01071 |
| GARDNER | 206,338,000 | 558,400 | 206,896,400 | .03133 |
| GIBALTAR | 670,233,900 | 5,742,600 | 675,976,500 | .10236 |
| JACKSONPORT | 259,869,600 | 1,067,200 | 260,936,800 | .03951 |
| LIBERTY GROVE | 928,145,700 | 5,081,900 | 933,227,600 | .14132 |
| NASEWAUPEE | 337,426,200 | 2,813,000 | 340,239,200 | .05152 |
| SEVASTOPOL | 631,408,100 | 1,482,500 | 632,890,600 | .09584 |
| STURGEON BAY | 189,375,900 | 730,600 | 190,106,500 | .02879 |
| UNION | 125,100,500 | 1,287,700 | 126,388,200 | .01914 |
| WASHINGTON | 321,505,600 | 1,766,900 | 323,272,500 | .04895 |
| TOWN TOTAL | 4,769,888,600 | 30,237,600 | 4,800,126,200 | .72687 |
| EGG HARBOR | 315,245,300 | 1,296,200 | 316,541,500 | .04793 |
| EPHRAIM | 321,408,100 | 4,187,000 | 325,595,100 | .04930 |
| FORESTVILLE | 22,939,600 | 187,700 | 23,127,300 | .00350 |
| SISTER BAY | 394,977,700 | 5,964,200 | 400,941,900 | .06071 |
| VILLAGE TOTAL | 1,054,570,700 | 11,635,100 | 1,066,205,800 | .16144 |
| STURGEON BAY | 715,353,500 | 22,202,800 | 737,556,300 | .11169 |
| CITY TOTAL | 715,353,500 | 22,202,800 | 737,556,300 | .11169 |
| COUNTY TOTAL | 6,539,812,800 | 64,075,500 | 6,603,888,300 | 1.00000 |

TID VALUE INCREMENTS

| DISTRICT | TID# | YEAR | BASE VALUE | CURRENT VALUE | INCREMENT |
|-----------------|------|------|------------|---------------|------------|
| C. STURGEON BAY | #01 | 1991 | 9,634,200 | 24,353,900 | 14,719,700 |
| C. STURGEON BAY | #02 | 1994 | 17,470,800 | 81,908,800 | 64,438,000 |

2006 COUNTY EQUALIZATION REPORT
WISCONSIN DEPARTMENT OF REVENUE

AREA 81 LAKE MICHIGAN
COUNTY 15 DOOR

| TAX DISTRICT | | 2005 EQUALIZED VALUES | 2006 EQUALIZED VALUES | \$ CHANGE + OR - | % CHANGE IN VALUE | 2005 APPORTION MENT | 2006 APPORTION MENT | % CHANGE APPORTION MENT |
|------------------|-------------|-----------------------------|-----------------------------|---------------------|----------------------|---------------------------|---------------------------|-------------------------------|
| TOWNS | | | | | | | | |
| T BAILEYS HARBOR | REAL ESTATE | 391,132,800 | 414,372,200 | + | 23,239,400 | + | 5.94 | |
| | PERS. PROP. | 5,148,000 | 5,081,900 | - | 66,100 | - | 1.28 | |
| | TOTAL | 396,280,800 | 419,454,100 | + | 23,173,300 | + | 5.85 | .06357 .06276 - 1.28 |
| T BRUSSELS | REAL ESTATE | 60,935,000 | 63,743,900 | + | 2,808,900 | + | 4.61 | |
| | PERS. PROP. | 640,200 | 651,000 | + | 10,800 | + | 1.69 | |
| | TOTAL | 61,575,200 | 64,394,900 | + | 2,819,700 | + | 4.58 | .00988 .00964 - 2.43 |
| T CLAY BANKS | REAL ESTATE | 58,763,500 | 62,586,400 | + | 3,822,900 | + | 6.51 | |
| | PERS. PROP. | 120,500 | 172,000 | + | 51,500 | + | 42.74 | |
| | TOTAL | 58,884,000 | 62,758,400 | + | 3,874,400 | + | 6.58 | .00945 .00939 - .64 |
| T EGG HARBOR | REAL ESTATE | 451,772,700 | 489,188,100 | + | 37,415,400 | + | 8.28 | |
| | PERS. PROP. | 2,806,500 | 3,653,700 | + | 847,200 | + | 30.19 | |
| | TOTAL | 454,579,200 | 492,841,800 | + | 38,262,600 | + | 8.42 | .07292 .07375 + 1.14 |
| T FORESTVILLE | REAL ESTATE | 66,023,400 | 70,594,500 | + | 4,571,100 | + | 6.92 | |
| | PERS. PROP. | 164,300 | 148,200 | - | 16,100 | - | 9.80 | |
| | TOTAL | 66,187,700 | 70,742,700 | + | 4,555,000 | + | 6.88 | .01062 .01059 - .28 |
| T GARDNER | REAL ESTATE | 187,414,000 | 206,338,000 | + | 18,924,000 | + | 10.10 | |
| | PERS. PROP. | 672,700 | 558,400 | - | 114,300 | - | 16.99 | |
| | TOTAL | 188,086,700 | 206,896,400 | + | 18,809,700 | + | 10.00 | .03017 .03096 + 2.62 |
| T GIBRALTAR | REAL ESTATE | 623,324,100 | 670,233,900 | + | 46,909,800 | + | 7.53 | |
| | PERS. PROP. | 5,407,400 | 5,742,600 | + | 335,200 | + | 6.20 | |
| | TOTAL | 628,731,500 | 675,976,500 | + | 47,245,000 | + | 7.51 | .10086 .10115 + .29 |
| T JACKSONPORT | REAL ESTATE | 240,357,400 | 259,869,600 | + | 19,512,200 | + | 8.12 | |
| | PERS. PROP. | 630,900 | 1,067,200 | + | 436,300 | + | 69.16 | |
| | TOTAL | 240,988,300 | 260,936,800 | + | 19,948,500 | + | 8.28 | .03866 .03904 + .98 |
| T LIBERTY GROVE | REAL ESTATE | 879,198,800 | 928,145,700 | + | 48,946,900 | + | 5.57 | |
| | PERS. PROP. | 5,341,900 | 5,081,900 | - | 260,000 | - | 4.87 | |
| | TOTAL | 884,540,700 | 933,227,600 | + | 48,686,900 | + | 5.50 | .14191 .13964 - 1.60 |
| T NASEWAUPEE | REAL ESTATE | 303,727,400 | 337,426,200 | + | 33,698,800 | + | 11.10 | |
| | PERS. PROP. | 3,848,000 | 2,813,000 | - | 1,035,000 | - | 26.90 | |
| | TOTAL | 307,575,400 | 340,239,200 | + | 32,663,800 | + | 10.62 | .04934 .05091 + 3.18 |
| T SEVASTOPOL | REAL ESTATE | 594,315,600 | 631,408,100 | + | 37,092,500 | + | 6.24 | |
| | PERS. PROP. | 3,119,700 | 1,482,500 | - | 1,637,200 | - | 52.48 | |
| | TOTAL | 597,435,300 | 632,890,600 | + | 35,455,300 | + | 5.93 | .09584 .09470 - 1.19 |

2006 COUNTY EQUALIZATION REPORT
WISCONSIN DEPARTMENT OF REVENUE

AREA 81 LAKE MICHIGAN
COUNTY 15 DOOR

| TAX DISTRICT | | 2005 EQUALIZED VALUES | 2006 EQUALIZED VALUES | \$ CHANGE + OR - | % CHANGE IN VALUE | 2005 APPORTION MENT | 2006 APPORTION MENT | % CHANGE APPORTION MENT |
|-------------------|-------------|-----------------------------|-----------------------------|---------------------|----------------------|---------------------------|---------------------------|-------------------------------|
| TOWNS | (CONTINUED) | | | | | | | |
| T STURGEON BAY | REAL ESTATE | 167,257,000 | 189,375,900 | + | 22,118,900 | + | 13.22 | |
| | PERS. PROP. | 666,700 | 730,600 | + | 63,900 | + | 9.58 | |
| | TOTAL | 167,923,700 | 190,106,500 | + | 22,182,800 | + | 13.21 | .02694 .02845 + 5.61 |
| T UNION | REAL ESTATE | 117,797,700 | 125,100,500 | + | 7,302,800 | + | 6.20 | |
| | PERS. PROP. | 1,407,400 | 1,287,700 | - | 119,700 | - | 8.51 | |
| | TOTAL | 119,205,100 | 126,388,200 | + | 7,183,100 | + | 6.03 | .01912 .01891 - 1.10 |
| T WASHINGTON | REAL ESTATE | 279,585,600 | 321,505,600 | + | 41,920,000 | + | 14.99 | |
| | PERS. PROP. | 1,854,800 | 1,766,900 | - | 87,900 | - | 4.74 | |
| | TOTAL | 281,440,400 | 323,272,500 | + | 41,832,100 | + | 14.86 | .04515 .04837 + 7.13 |
| TOTAL OF TOWNS | REAL ESTATE | 4,421,605,000 | 4,769,888,600 | + | 348,283,600 | + | 7.88 | |
| | PERS. PROP. | 31,829,000 | 30,237,600 | - | 1,591,400 | - | 5.00 | |
| | TOTAL | 4,453,434,000 | 4,800,126,200 | + | 346,692,200 | + | 7.78 | .71443 .71826 + .54 |
| VILLAGES | | | | | | | | |
| V EGG HARBOR | REAL ESTATE | 295,383,100 | 315,245,300 | + | 19,862,200 | + | 6.72 | |
| | PERS. PROP. | 682,600 | 1,296,200 | + | 613,600 | + | 89.89 | |
| | TOTAL | 296,065,700 | 316,541,500 | + | 20,475,800 | + | 6.92 | .04749 .04736 - .27 |
| V EPHRAIM | REAL ESTATE | 308,918,900 | 321,408,100 | + | 12,489,200 | + | 4.04 | |
| | PERS. PROP. | 3,841,000 | 4,187,000 | + | 346,000 | + | 9.01 | |
| | TOTAL | 312,759,900 | 325,595,100 | + | 12,835,200 | + | 4.10 | .05017 .04872 - 2.89 |
| V FORESTVILLE | REAL ESTATE | 21,997,300 | 22,939,600 | + | 942,300 | + | 4.28 | |
| | PERS. PROP. | 219,000 | 187,700 | - | 31,300 | - | 14.29 | |
| | TOTAL | 22,216,300 | 23,127,300 | + | 911,000 | + | 4.10 | .00356 .00346 - 2.81 |
| V SISTER BAY | REAL ESTATE | 367,431,100 | 394,977,700 | + | 27,546,600 | + | 7.50 | |
| | PERS. PROP. | 6,154,000 | 5,964,200 | - | 189,800 | - | 3.08 | |
| | TOTAL | 373,585,100 | 400,941,900 | + | 27,356,800 | + | 7.32 | .05993 .05999 + .10 |
| TOTAL OF VILLAGES | REAL ESTATE | 993,730,400 | 1,054,570,700 | + | 60,840,300 | + | 6.12 | |
| | PERS. PROP. | 10,896,600 | 11,635,100 | + | 738,500 | + | 6.78 | |
| | TOTAL | 1,004,627,000 | 1,066,205,800 | + | 61,578,800 | + | 6.13 | .16115 .15953 - 1.01 |
| CITIES | | | | | | | | |
| C STURGEON BAY | REAL ESTATE | 749,424,200 | 791,690,700 | + | 42,266,500 | + | 5.64 | |
| | PERS. PROP. | 26,150,900 | 25,023,300 | - | 1,127,600 | - | 4.31 | |
| | TOTAL | 775,575,100 | 816,714,000 | + | 41,138,900 | + | 5.30 | .12442 .12221 - 1.78 |
| TOTAL OF CITIES | REAL ESTATE | 749,424,200 | 791,690,700 | + | 42,266,500 | + | 5.64 | |
| | PERS. PROP. | 26,150,900 | 25,023,300 | - | 1,127,600 | - | 4.31 | |
| | TOTAL | 775,575,100 | 816,714,000 | + | 41,138,900 | + | 5.30 | .12442 .12221 - 1.78 |

(TX28012)

2006 COUNTY EQUALIZATION REPORT
WISCONSIN DEPARTMENT OF REVENUE

PAGE 221

| TAX DISTRICT | AREA COUNTY | 81 15 | LAKE MICHIGAN DOOR | 2005 EQUALIZED VALUES | 2006 EQUALIZED VALUES | \$ CHANGE + OR - | % CHANGE IN VALUE | 2005 APPORTION MENT | 2006 APPORTION MENT | % CHANGE APPORTION MENT | |
|--------------|----------------|----------|-----------------------|-----------------------------|-----------------------------|---------------------|----------------------|---------------------------|---------------------------|-------------------------------|-----|
| COUNTY TOTAL | | | | | | | | | | | |
| DOOR | | | | REAL ESTATE | 6,164,759,600 | 6,616,150,000 | + | 451,390,400 | + | 7.32 | |
| | | | | PERS. PROP. | 68,876,500 | 66,896,000 | - | 1,980,500 | - | 2.88 | |
| | | | | TOTAL | 6,233,636,100 | 6,683,046,000 | + | 449,409,900 | + | 7.21 | |
| | | | | | | | | 1.00000 | 1.00000 | + | .00 |

REPORT USED FOR APPORTIONMENT OF STATE TAXES ONLY



State of Wisconsin • DEPARTMENT OF REVENUE

DIVISION OF STATE AND LOCAL FINANCE • BUREAU OF PROPERTY TAX • EQUALIZATION SECTION • PROPERTY ASSESSMENT OFFICE-LAKE MICHIGAN DISTRICT • GREEN BAY, WI

ADDRESS MAIL TO:

200 North Jefferson Street, Suite 525
Green Bay, WI 54301-5183
TELEPHONE: (920) 448-5195
FAX: (920) 448-5207

August 15, 2006

Dear County Clerk:

Section 70.57 of the Wisconsin Statutes requires the Department of Revenue to notify each county and taxation district of its Equalized Value on August 15. In compliance with the Statutes, the material listed below has been forwarded by our office to the clerk of each taxation district in your County. Enclosed for your information and review are copies of this material.

- *1. County Equalization Report - Provides the 2006 Equalized Value for each taxation district in the county, indicating changes from 2005.
- *2. County Apportionment Report - Lists each taxation district showing the 2006 percent to total, which indicates each district's portion of the county levy. This report is also located on our website at: <http://www.dor.state.wi.us/report/e.html>.
- *3. Assessment/Sales Ratio Analysis - Shows the 2005 average percent of assessment (ratio) to the sales value for each classification of property where usable market value sales occurred in each municipality.
- *4. Fielded Sales Composite Value Per Acre - Shows the average 2005 sales value per acre in the county for agricultural, swamp and waste (now undeveloped), forest and other lands. This information was derived from our appraiser's analysis of sales in the county.
- *5. Condensed Sales Summary Report - Provides a detailed listing of 2005 sales of properties that are 38 acres or greater in size.

***According to the use value assessment law, as approved by the Farmland Advisory Council, the reported values of Agricultural land included in the 2006 Equalized Values reflect the use value of the land not the current market value. The Equalized Values of the Undeveloped and Agricultural Forest classifications are reported at 50% of current market value.**

If you have any questions concerning the Equalized Values or the material enclosed, please contact our office for further clarification. If you would like to meet with a representative of this office, a meeting can be scheduled at a mutually agreeable time. The Statement of Changes in Equalized Values (Report 2) that shows economic change, new construction and other changes made to all of the municipalities in your county for this year can be found on our website at: <http://www.dor.state.wi.us/report/e.html>.

If it is concluded that the Equalized Value is unequal or discriminatory, you may file an appeal with the Wisconsin Tax Appeals Commission, 5005 University Avenue, Suite 110, Madison, Wisconsin, 53705, under Section 70.64 of the Wisconsin Statutes on or before October 15, 2006, naming the Wisconsin Department of Revenue as respondent.

Sincerely,

Mary B. Gawryleski

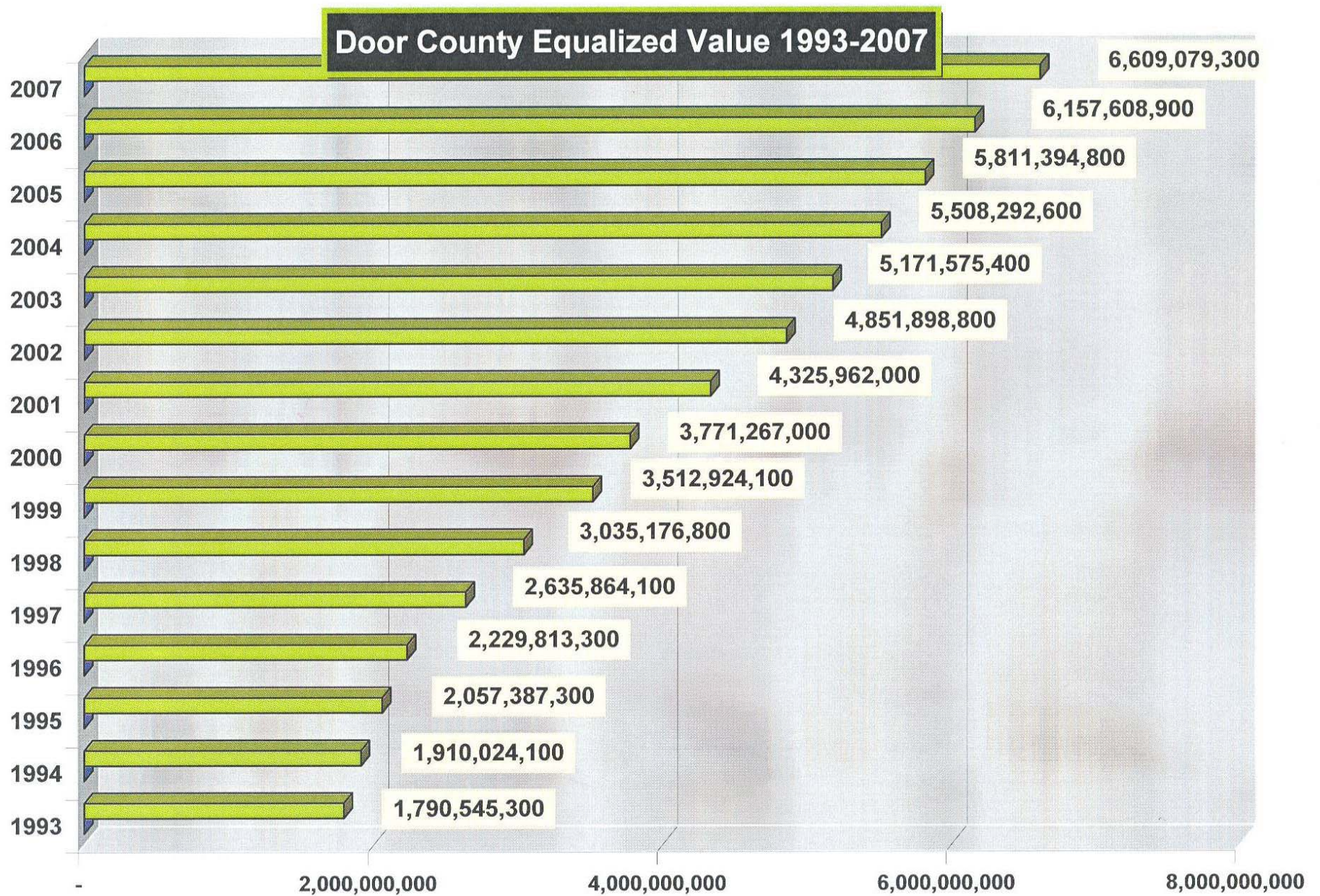
Mary B. Gawryleski
Supervisor of Equalization
Lake Michigan District Office

Enclosures

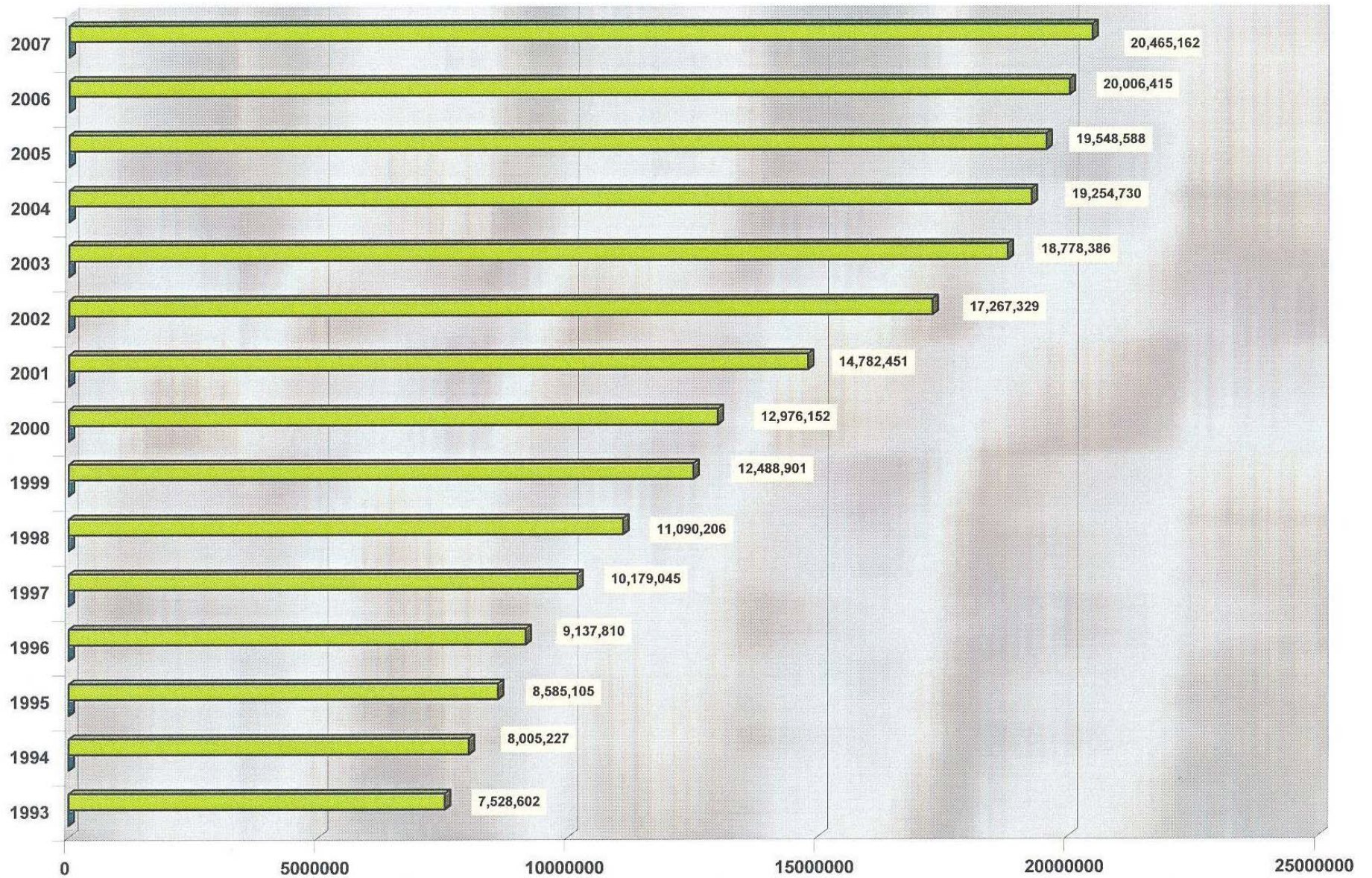
Door County 2007 Budget Rate

| YEAR | VALUATION | PERCENT CHANGE | COUNTY TAX LEVY | COUNTY TAX RATE | % CHANGE CO. TAX RATE | % CHANGE CO. TAX LEVY | COUNTY AID BRIDGES | BRIDGE AID TAX RATE |
|-------------------------|---------------|-------------------|--------------------|--------------------|--------------------------|--------------------------|-----------------------|------------------------|
| 1993 | 1,790,545,300 | 2.85% | 7,528,602 | 4.2046 | 4.21% | 7.12% | 30,000 | 0.01675 |
| 1994 | 1,910,024,100 | 6.67% | 8,005,227 | 4.1912 | -0.32% | 6.33% | 30,000 | 0.01571 |
| 1995 | 2,057,387,300 | 7.72% | 8,585,105 | 4.1728 | -0.44% | 7.24% | 30,000 | 0.01458 |
| 1996 | 2,229,813,300 | 8.38% | 9,137,810 | 4.0980 | -1.79% | 6.44% | 30,000 | 0.01345 |
| 1997 | 2,635,864,100 | 18.21% | 10,179,045 | 3.8617 | -5.77% | 11.39% | 30,000 | 0.01138 |
| 1998 | 3,035,176,800 | 15.15% | 11,090,206 | 3.6539 | -5.38% | 8.95% | 30,000 | 0.00988 |
| 1999 | 3,512,924,100 | 15.74% | 12,488,901 | 3.5551 | -2.70% | 12.61% | 30,000 | 0.00854 |
| 2000 | 3,771,267,000 | 7.35% | 12,976,152 | 3.4408 | -3.22% | 3.90% | 80,000 | 0.02121 |
| 2001 | 4,325,962,000 | 14.71% | 14,782,451 | 3.4171 | -0.69% | 13.92% | 45,000 | 0.01040 |
| 2002 | 4,851,898,800 | 12.16% | 17,267,329 | 3.5589 | 4.15% | 16.81% | 45,000 | 0.00927 |
| 2003 | 5,171,575,400 | 6.59% | 18,778,386 | 3.6311 | 2.03% | 8.75% | 25,000 | 0.00483 |
| 2004 | 5,508,292,600 | 6.51% | 19,254,730 | 3.4956 | -3.73% | 2.54% | - | - |
| 2005 | 5,811,394,800 | 5.50% | 19,548,588 | 3.3638 | -3.77% | 1.53% | 20,000 | 0.00344 |
| 2006 | 6,157,608,900 | 5.96% | 20,006,415 | 3.2491 | -3.41% | 2.34% | 53,500 | 0.00869 |
| 2007 | 6,609,079,300 | 7.33% | 20,465,162 | 3.0965 | -4.69% | 2.29% | 53,500 | 0.00809 |
| Rate less Debt Portion: | | | 2.7440 | | | | | |

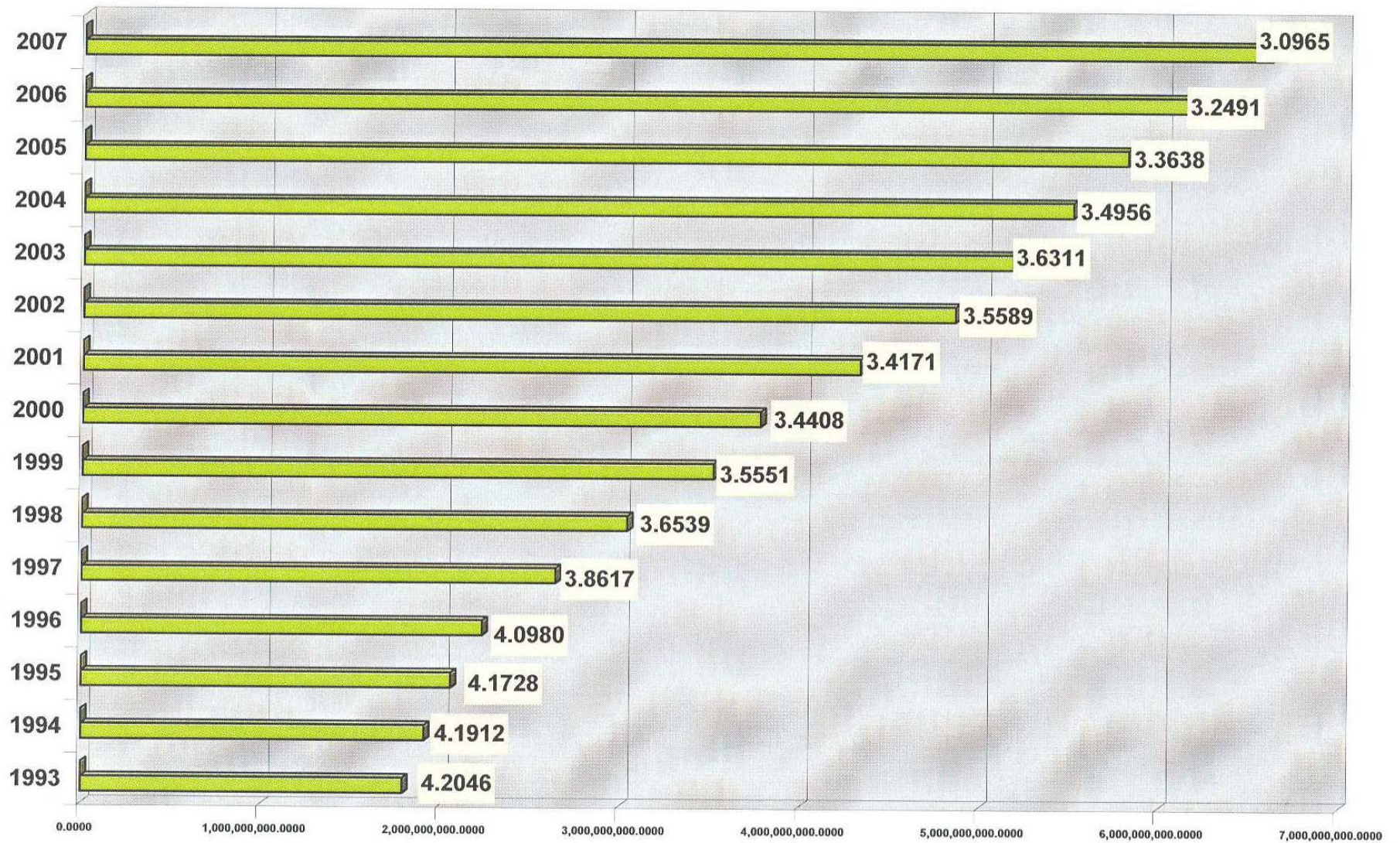
Wisconsin Department of Revenue Chapter Tax 21 establishes standards for determining the county tax levy rate limits under ss.66.77, 67.04 and 67.045 Stats. The tax levy rate freeze for counties cannot exceed the county purpose levy rate in 1992. The county purpose levy is general operating expenses excluding long term debt, that are levied over the entire county. For Door County the levy rate freeze amount is \$3.9090 per thousand of equalized value. The proposed rate in this budget that is subject to the levy rate freeze is \$2.7440 per thousand equalized value. This is \$1.165 below the freeze rate.



Door County Tax Levy 1993-2007



Door County Tax Rate 1993-2007



2007 Tax Levy by Functionality

